

House Resolution 1238

By: Representative Butler of the 18<sup>th</sup>

## A RESOLUTION

Proposing an amendment to the Constitution so as to authorize a board of education to levy a homestead option sales and use tax for educational purposes; to provide for procedures, conditions, and limitations; to provide for the submission of this amendment for ratification or rejection; and for other purposes.

BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

### SECTION 1.

Article VIII, Section VI of the Constitution is amended by adding a new Paragraph to read as follows:

"Paragraph V. *Homestead option sales tax for educational purposes.* (a)(1) The board of education of any county school district or any independent school district may by resolution impose and levy within that school district a homestead sales and use tax for educational purposes of such school district conditioned upon approval by a majority of the qualified voters residing within the limits of the school district voting in a referendum thereon and shall require the simultaneous approval of a local Act providing for a homestead exemption in an amount to be determined from the amount of sales and use tax collected from the tax authorized under this Paragraph.

(2) Such tax shall be at the rate of 1 percent. The General Assembly shall provide by general law for the implementation of such tax.

(b) The purpose for which the proceeds of the tax are to be used and may be expended shall be solely for the purpose of funding a homestead exemption for the residents of the school district from ad valorem taxes for educational purposes.

(c) Such tax shall continue until the board of education of the county school district or the independent school district by resolution calls for the termination of such levy within that school district conditioned upon approval by a majority of the qualified voters residing within the limits of the school district voting in a referendum thereon and shall require the simultaneous approval of a local Act providing for the repeal of the homestead exemption.

(d)(1) Nothing in this Paragraph shall prohibit a county and those municipalities located in such county from imposing as additional taxes local sales and use taxes authorized by general law.

(2) Nothing in this Paragraph shall prohibit a board of education from levying a sales tax for educational purposes in accordance with Paragraph IV of this section.

(e) The tax imposed pursuant to this Paragraph shall not be subject to and shall not count with respect to any general law limitation regarding the maximum amount of local sales and use taxes which may be levied in any jurisdiction in this state.

(f) The tax imposed pursuant to this Paragraph shall not be subject to any sales and use tax exemption with respect to the sale or use of food and beverages which is imposed by law.

(g)(1) Notwithstanding any provision of any constitutional amendment continued in force and effect pursuant to Article XI, Section I, Paragraph IV(a) and except as otherwise provided in subparagraph (g)(2) of this Paragraph, any political subdivision whose ad valorem taxing powers are restricted pursuant to such a constitutional amendment may receive the proceeds of the tax authorized under this Paragraph or of any local sales and use tax authorized by general law, or any combination of such taxes, without any corresponding limitation of its ad valorem taxing powers which would otherwise be required under such constitutional amendment.

(2) The restriction on and limitation of ad valorem taxing powers described in subparagraph (g)(1) of this Paragraph shall remain applicable with respect to proceeds received from the levy of a local sales and use tax specifically authorized by a constitutional amendment in force and effect pursuant to Article XI, Section I, Paragraph IV(a), as opposed to a local sales and use tax authorized by this Paragraph or by general law.

(h) A board of education of a county or independent school system which is directly authorized by any constitutional amendment continued in force and effect pursuant to Article XI, Section I, Paragraph IV(a) to:

(1) Impose, levy, and collect a sales and use tax for educational purposes; or

(2) Allocate to educational purposes the proceeds of any local sales and use tax shall not be eligible to impose, levy, and collect a sales and use tax pursuant to this Paragraph unless such constitutional amendment is repealed."

## **SECTION 2.**

The above proposed amendment to the Constitution shall be published and submitted as provided in Article X, Section I, Paragraph II of the Constitution. The ballot submitting the above proposed amendment shall have written or printed thereon the following:

63     "( ) YES    Shall the Constitution of Georgia be amended so as to authorize the levy of  
64                   a homestead option sales and use tax for educational purposes to fund a  
65     ( ) NO    school district homestead exemption?"

66   All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes."  
67   All persons desiring to vote against ratifying the proposed amendment shall vote "No." If  
68   such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall  
69   become a part of the Constitution of this state.